

**IN THE UNITED STATES BANKRUPTCY COURT  
FOR THE SOUTHERN DISTRICT OF NEW YORK**

In re: )  
 )  
Delphi Corporation, *et al.*, ) Case No. 05-44481-RDD  
 ) (Jointly Administered)  
Debtors. )

**RESPONSE TO DEBTORS' NINTH OMNIBUS OBJECTION (SUBSTANTIVE)  
PURSUANT TO 11 U.S.C. §502 (b) AND FED. R. BANKR. P. 3007 TO CERTAIN (a)  
INSUFFICIENTLY DOCUMENTS CLAIMS, (b) CLAIMS NOT REFLECTED ON  
DEBTORS' BOOKS AND RECORDS, (c) UNTIMELY CLAIMS, AND (d) CLAIMS  
SUBJECT TO MODIFICATION**

Comes now, Balch & Bingham LLP ("B&B"), and in response to the Debtors' Ninth Omnibus Objection (Substantive) Pursuant to 11 U.S.C. §502 (b) and Fed. R. Bankr. P. 3007 to Certain (a) Insufficiently Documents Claims, (b) Claims Not Reflected on Debtors' Books and Records, (c) Untimely Claims, and (d) Claims Subject to Modification (Docket #6968) (the "Claim Objection") and, specifically as the Claim Objection relates to Claim No. 6253 filed by B&B (the "B&B Claim"), states as follows:

1. On October 8 and October 14, 2005, Delphi Corporation and certain of its U.S. subsidiaries and affiliates (collectively, the "Debtors") filed voluntary petitions for relief under chapter 11 of Title 11 of the United States Code, 11 U.S.C. §§ 101 *et seq.* (herein the "Bankruptcy Code").

2. On or about May 18, 2006, B&B filed the B&B Claim asserting a general unsecured claim in the amount of \$29,618.30. The amount sought in the B&B Claim is for unpaid prepetition legal services incurred by the Debtors.

3. On or about January 2, 2007, undersigned counsel was contacted by Jonathan B. Smith (“Smith”) from the firm of Callaway Partners, LLC which serves as Claim Administrator to the Debtors. Smith requested that B&B deliver to him additional documentation supporting the B&B Claim.

4. On January 4, 2007, B&B delivered documents to Smith which specified the basis for the amount identified in the B&B Claim. On January 11, 2007, B&B received acknowledgement from Smith of his receipt of all the back-up information he requested. Pursuant to paragraph 44 (d) of the Claim Objection, the documents supporting the B&B Claim have been delivered to the Debtors and their counsel simultaneously with the delivery of this response but have not been filed with the Court.

5. On February 15, 2007, the Debtors filed the Claim Objection seeking the reduction of the B&B Claim from \$29,618.30 to \$24,285.75 on the basis that “the Debtors believe that B&B overstated its claim and that B&B’s claim does not match the Debtors’ books and records”.

6. B&B’s proper and timely filing of the B&B Claim constitutes *prima facie* evidence of the validity and the amount of the B&B Claim. FED. R. BANKR. P. 3001(f). Thus the Debtors have the burden of not only objecting to the B&B Claim, but affirmatively producing evidence to counter the B&B Claim. *See In re Woodmere Investors*, 178 B.R. 346, 354-55 (Bankr. S.D.N.Y. 1995).

7. The conclusory statements set forth in the Claim Objection do not support the entry of an order reducing the amount of the B&B Claim and B&B demands strict proof of the Debtors’ basis for reducing of the B&B Claim.

WHEREFORE, premises considered, B&B respectfully requests that this Court enter an Order overruling the Claim Objection as it relates to the B&B Claim and granting to B&B such further and additional relief as the Court deems proper.

Dated: March 14, 2007.

/s/ W. Clark Watson

W. Clark Watson

Christie L. Dowling

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*Attorneys for Balch & Bingham LLP*

**CERTIFICATE OF SERVICE**

I hereby certify that I have served a true and correct copy of the Response to the Debtors' Ninth Omnibus Objection (Substantive) Pursuant to 11 U.S.C. §502 (b) and Fed. R. Bankr. P. 3007 to Certain (a) Insufficiently Documents Claims, (b) Claims Not Reflected on Debtors' Books and Records, (c) Untimely Claims, and (d) Claims Subject to Modification by Federal Express on March 14, 2007 to the following:

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/s/ W. Clark Watson  
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OF COUNSEL